

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.725 Direct Payment of Tax by User to Department on Intrastate Purchase Under Certain Circumstances

TITLE 86: REVENUE

**PART 150
USE TAX**

**Section 150.725 Direct Payment of Tax by User to Department on Intrastate Purchase Under
Certain Circumstances**

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 1.75% discount being allowed. When the user pays the tax directly to the Department as aforesaid, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

(Source: Amended at 15 Ill. Reg. 5861, effective April 5, 1991)